

mode of apportionment was entirely reapplied in the next year; (*t*) and also in the year following, with the exception of the provision in relation to ground rents in towns, which was omitted. (*u*)

In the year following the General Assembly applied different rules of apportionment by a law which declared, that where divers persons have particular estates carved out of the same inheritance, as in dower, or by the courtesy, or for life or years, with reversions or remainders for life, in tail, or fee simple, a just computation thereof should be made in proportion to the value of their particular interests, so that they amount to the full value of the land; and in making such computation the tenancy in dower, by the courtesy, or for life in possession, or estate for fifteen years without any valuable rent reserved should generally be considered as worth half the value of the fee simple; but this general rule might be departed from as justice might require, considering the age and health of the tenant in dower, by the courtesy, or for life, and the chance of the remainder or reversion, or the length of the term for years and the value of the rent reserved; but where a full rent was reserved, so that the interest of the tenant could not be considered as valuable, the landlord should pay the whole tax. And further, that ground rents in Annapolis and other towns, of eight pounds, should be assessed as for one hundred pounds capital; and so in proportion: that the lessee should be assessed on the actual worth of the improvements made since the lease, and the present value of the land, after deducting the value thereof, at the time of the lease, which should be estimated at one hundred pounds for every eight pounds, of the ground rent reserved; and so in proportion. And moreover, that the lessors of houses in Annapolis, and other towns, yielding an annual rent, should be assessed for every sixteen pounds rent, as for one hundred pounds capital, and so in proportion; and upon leases for above three years, and where the value of the ground and improvements exceed the value of the rent, the lessee should be assessed upon the sum which the actual worth of the ground and improvements in ready money exceeded the value of the rent, calculating sixteen pounds at one hundred pounds capital. (*w*)

This mode of apportioning the burthen of taxation was continued for twelve years, when all the provisions respecting ground rents, and houses in towns, were entirely put aside; and new rules were enacted by a law which declared that where divers per-

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(*t*) 1783, ch. 17, s. 18.—(*u*) 1784, ch. 56, s. 18.—(*w*) 1785, ch. 53, s. 7 and 8.